

MONTHLY REPORT OF  
TOBACCO PRODUCTS, SNUFF,  
AND CHEWING TOBACCO

FOR DEPARTMENT USE ONLY

\_\_\_\_ / **101** / \_\_\_\_ / \_\_\_\_  
Account Number Tax Mo. Yr.

Return and payment are due by the 20th day of the month following the month in which the transactions occurred.

Name and Address of Distributor	License/Account Number
	Report for Month of
	Telephone Number ( ) -

**Part I - Tobacco Products - excludes Snuff and Chewing Tobacco (Filers completing Part I must complete Part IV)**

The term "tobacco products" means any smokeless tobacco products, smoking tobacco, chewing tobacco, and any kind or form of tobacco prepared in a manner suitable for chewing or smoking, or both, or any kind or form of tobacco that is suitable to be placed in an individual's oral cavity but does not include cigarettes or reference cigarettes.

**Note: Snuff and Chewing Tobacco are taxed separately in Part II and III.**

1. Total sales/purchases of tobacco products (Do not include tobacco products tax).....	\$
2. Adjustments made to tobacco products (Do not include tobacco products tax) <i>Attach separate sheet</i> .....	\$
3. Net sales/purchases of tobacco products (line 1 plus or minus adjustments made on line 2).....	\$
4. Tobacco products tax rate.....	x 0.15
5. Tobacco products tax (multiply line 3 by line 4).....	\$
6. Distributor discount for timely filed reports and payment of tax (multiply line 5 by .01).....	\$
7. Total tobacco products tax due (line 5 minus line 6).....	<div>01</div> \$

**Part II - Snuff**

The term "snuff" means tobacco that is finely cut, ground, or powdered; and is not for smoking. Snuff includes snus and dry snuff.

8. Total sales/purchases of snuff (units).....	
9. Adjustments made to snuff (units). <i>Attach separate sheet</i> .....	
10. Net sales/purchases of snuff (units) (line 8 plus or minus adjustments made on line 9).....	
11. Snuff tax rate per unit (0.19).....	x 0.19
12. Snuff tax (multiply line 10 by line 11).....	\$
13. Distributor discount for timely filed reports and payment of tax (multiply line 12 by .01).....	\$
14. Total snuff tax due (line 12 minus line 13).....	<div>02</div> \$
15. Total chewing tobacco tax due (from page 2, line 40).....	<div>05</div> \$
16. Total tax due for tobacco products, snuff, and chewing tobacco (add lines 7, 14, and 15).....	\$

**IMPORTANT NOTICE: Make check(s) payable to Kentucky State Treasurer.**

**Mail report and check(s) to Kentucky Department of Revenue, Frankfort, Kentucky 40619.**

I, the undersigned, a principal officer of the above-named company, certify that I have examined this report and it is, to the best of my knowledge and belief, a true, correct and complete report.

\_\_\_\_\_  
Signature  
  
\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Date

\_\_\_\_\_  
Title  
  
\_\_\_\_\_  
Email



# MONTHLY REPORT OF TOBACCO PRODUCTS, SNUFF, AND CHEWING TOBACCO

Distributor	City	License/Account Number	For Month/Year
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## Part III - Chewing Tobacco

The term "chewing tobacco" means any leaf tobacco that is not intended to be smoked and includes loose leaf chewing tobacco, plug chewing tobacco, and twist chewing tobacco, but chewing tobacco does not include snuff.

### Single Units (net weight of less than 4 oz.)

17. Total sales/purchases of single units of chewing tobacco.....	_____
18. Adjustments made to single units of chewing tobacco. <b>Attach separate sheet</b> .....	_____
19. Net sales/purchases of single units of chewing tobacco (line 17 plus or minus adjustments made on line 18).....	_____
20. Tax rate on single units of chewing tobacco.....	_____ x 0.19
21. Tax due on single units of chewing tobacco (multiply line 19 by line 20).....	\$ _____

### Half - Pound Units (net weight of at least 4 oz. but not more than 8 oz.)

22. Total sales/purchases of half - pound units of chewing tobacco.....	_____
23. Adjustments made to half - pound units of chewing tobacco. <b>Attach separate sheet</b> .....	_____
24. Net sales/purchases of half - pound units of chewing tobacco (line 22 plus or minus adjustments made on line 23).....	_____
25. Tax rate on half - pound units of chewing tobacco.....	_____ x 0.40
26. Tax due on half - pound units of chewing tobacco (multiply line 24 by line 25).....	\$ _____

### Pound Units (net weight of more than 8 oz. but not more than 16 oz.)

27. Total sales/purchases of pound units of chewing tobacco.....	_____
28. Adjustments made to pound units of chewing tobacco. <b>Attach separate sheet</b> .....	_____
29. Net sales/purchases of pound units of chewing tobacco (line 27 plus or minus adjustments made on line 28).....	_____
30. Tax rate on pound units of chewing tobacco.....	_____ x 0.65
31. Tax due on pound units of chewing tobacco (multiply line 29 by line 30).....	\$ _____

### Units (net weight of more than 16 oz.)

32. Net sales/purchases of units of chewing tobacco more than 16 oz., but not more than 20 oz. _____ multiplied by the tax rate of \$0.84 .....	\$ _____
33. Net sales/purchases of units of chewing tobacco more than 20 oz., but not more than 24 oz. _____ multiplied by the tax rate of \$1.03 .....	\$ _____
34. Net sales/purchases of units of chewing tobacco more than 24 oz., but not more than 28 oz. _____ multiplied by the tax rate of \$1.22 .....	\$ _____
35. Net sales/purchases of units of chewing tobacco more than 28 oz., but not more than 32 oz. _____ multiplied by the tax rate of \$1.41 .....	\$ _____
36. Net sales/purchases of units of chewing tobacco more than 32 oz. _____ multiplied by the appropriate tax rate (see instructions).....	\$ _____
37. Tax due on chewing tobacco more than 16 oz. (add lines 32, 33, 34, 35 and 36).....	\$ _____
38. Chewing tobacco tax (add lines 21, 26, 31, and 37).....	\$ _____
39. Distributor discount for timely filed reports and payment of tax (multiply line 38 by .01).....	\$ _____
40. Total chewing tobacco tax due (line 38 minus line 39) (enter here and on page 1, line 15).....	\$ _____

## PART IV - MONTHLY REPORT OF NONPARTICIPATING MANUFACTURER ROLL YOUR OWN TOBACCO SOLD IN KENTUCKY

Distributor	City	License/Account Number	For Month/Year
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**INSTRUCTIONS:** KRS 131.600(10), effective June 30, 2000, directs the Kentucky Department of Revenue to ascertain the number of units (individual cigarettes) sold in the state each year by **nonparticipating manufacturers** (manufacturers and importers of cigarettes who did not sign the Master Settlement Agreement (MSA) entered into on November 23, 1998, with this state). Effective April 25, 2006, roll your own tobacco is to be reported for MSA purposes.

List the **nonparticipating manufacturer** for each brand that was sold in Kentucky during the month on which the tobacco products tax was paid. If the roll your own tobacco was not purchased directly from the manufacturer, that information may be obtained from the carton or packaging. If the roll your own tobacco was received from another wholesaler who has already paid the tobacco products tax, do not list on this report. If you do not sell any roll your own tobacco during the month from a **nonparticipating manufacturer**, enter "NONE" in the boxes. All boxes shall be completed.

**A copy of all invoices covering these shipments to you should be attached to this report.**

Brand Name	Name and Address of Seller From Whom Brand Was Purchased <i>(if Different from Original Manufacturer)</i>	Nonparticipating Manufacturer's Name and Address	Nonparticipating Manufacturer Has a Qualified Escrow Account <i>(Indicate if Known)</i>		Ounces of Roll Your Own Tobacco Sold in Kentucky
			Yes	No	

➤ **IMPORTANT:** ☐ I agree to allow the Kentucky Department of Revenue or the Attorney General to release, to the manufacturer, information which I have provided on part IV of Revenue Form 73A422, Monthly Report of Tobacco Products, Snuff, and Chewing Tobacco. I understand that this information might ultimately become part of an official court record if an enforcement action is taken against that manufacturer.